

Dental Health Services - California
Balance Sheet - All

	Jan-02 Plan	Jan-02 America	Jan-02 GP Inc.	Jan-02 DMS	Jan-02 Combined	Jan-02 ESOT
Assets						
Current Assets						
Cash and cash equivalents	1,295,305.21	54,944.49	7,827.32	7,203.74	1,365,280.76	16,136.10
Restricted assets	450,000.00	-	-	-	450,000.00	-
Securities avail for sale	768,858.02	3,329,525.53	-	-	4,098,383.55	-
Trade receivables	376,228.21	-	-	-	376,228.21	-
Related party receivables	234,794.59	167,045.15	-	82,977.48	484,817.22	-
Prepaid expenses	76,563.47	35,365.74	3,252.81	1,734.51	116,916.53	-
Total current assets	3,201,749.50	3,586,880.91	11,080.13	91,915.73	6,891,626.27	16,136.10
Property and equipment	193,330.60	-	39,869.03	-	233,199.63	
Related parties note receivable	-	-	-	-	-	
Other receivables	(30.85)	498,086.01	90.00	-	498,145.16	54,505.00
Other assets	36,153.04	4,014,110.50	880.00	1,005.94	4,052,149.48	1,546,593.07
Total Assets	3,431,202.29	8,099,077.42	51,919.16	92,921.67	11,675,120.54	1,617,234.17
Liabilities and Stockholders' Equity						
Current liabilities						
Loan payable	-	-	-	-	-	(280,844.00)
A/P and accrued expenses	189,244.71	600,954.16	66,256.30	8,428.24	864,883.41	
Accrued wages payable	182,522.88	-	-	-	182,522.88	
Related party payables	-	242,837.11	1,305,607.60	-	1,548,444.71	
Provider payables	474,473.27	-	-	-	474,473.27	
Reserve for unpaid claims	225,000.00	-	-	-	225,000.00	
Retirement plan payable	172,720.41	21,881.97	3,047.50	-	197,649.88	
Deferred income	241,770.79	-	-	-	241,770.79	
Total current liabilities	1,485,732.06	865,673.24	1,374,911.40	8,428.24	3,734,744.94	(280,844.00)
Deferred tax liabilities	256,000.00	371,000.00	-	34,000.00	661,000.00	
Stockholders' Equity						
Capital stock	300.00	1,690,000.00	5,000.00	10,000.00	1,705,300.00	
Additional paid-in capital	668,420.82	-	-	-	668,420.82	
Unrealized (gain)/loss	127,976.36	930,103.85	-	-	1,058,080.21	
Retained earnings	2,057,942.99	3,077,130.39	(1,327,992.24)	40,493.43	3,847,574.57	
Dividend distribution	(1,165,169.94)	1,165,169.94	-	-	-	
Treasury stock	-	-	-	-	-	
Total stockholders' equity	1,689,470.23	6,862,404.18	(1,322,992.24)	50,493.43	7,279,375.60	-
Total Liabilities and Equity	3,431,202.29	8,099,077.42	51,919.16	92,921.67	11,675,120.54	(280,844.00)
Net Assets as of 04/30/01						1,336,390.17
Check point	-	-	0.00	-	-	1,336,390.17

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Assets

Current Assets

Cash and cash equivalents
Restricted assets
Securities avail for sale
Trade receivables
Related party receivables
Prepaid expenses

Total current assets

Property and equipment

Related parties note receivable

Other receivables

Other assets

Total Assets

Liabilities and Stockholders' Equity

Current liabilities

Loan payable
A/P and accrued expenses
Accrued wages payable
Related party payables
Provider payables
Reserve for unpaid claims
Retirement plan payable
Deferred income

Total current liabilities

Deferred tax liabilities

Stockholders' Equity

Capital stock
Additional paid-in capital
Unrealized (gain)/loss
Retained earnings
Dividend distribution
Treasury stock

Total stockholders' equity

Total Liabilities and Equity

Net Assets as of 04/30/01

Check point

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Liabilities and Stockholders' Equity

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Stockholders' Equity

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Total Liabilities and Equity

Net Assets as of 04/30/01

Check point

